

# **Trinity Parish Church of Scotland, Larkhall**

## **TRUSTEES' ANNUAL REPORT AND RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**Congregation No: 171127**

**Charity No: SC008611**

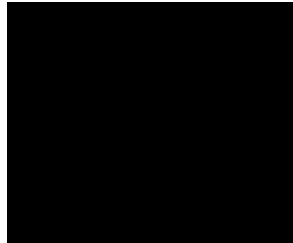
## Reference and Administrative Information

Charity Name: Trinity Parish Church of Scotland, Larkhall

Charity Registration Number: SC008611

Congregation Reference No: 171127

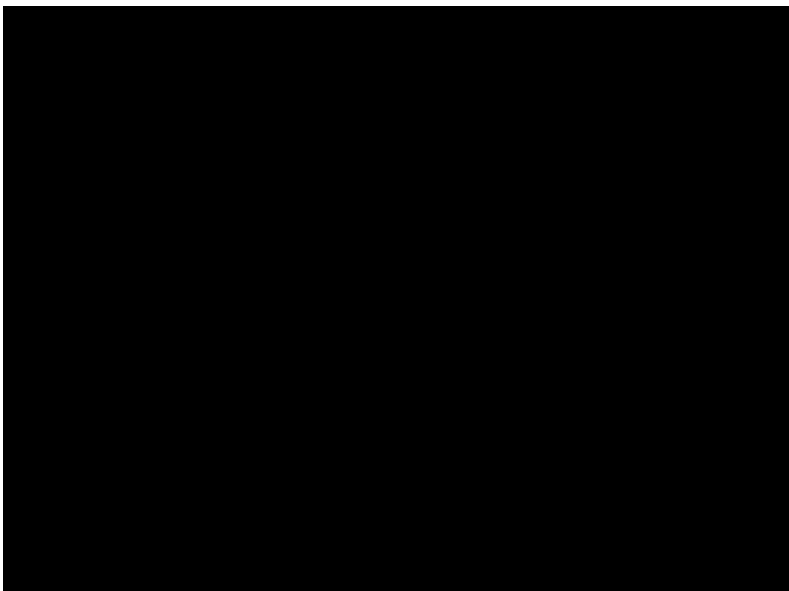
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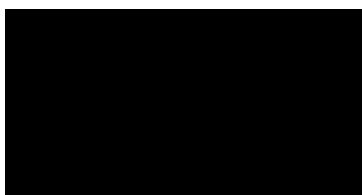
## Trustees

The trustees of the church who served during the year ended 31 December 2023 and up until the date of signing of these accounts were:

### Kirk Session



### Congregational Board (elected members)



### **Principal Office-bearers**

Minister:

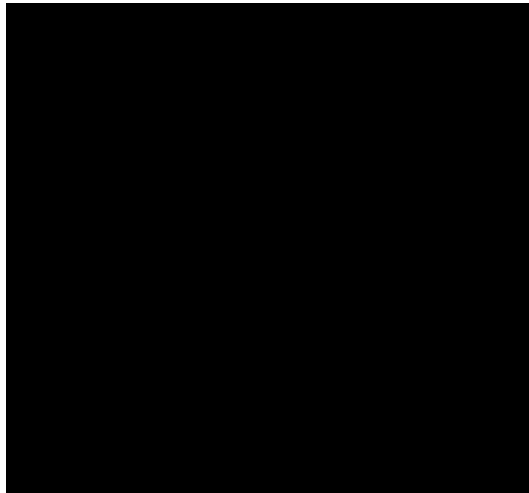
Interim Moderator:

Session Clerk:

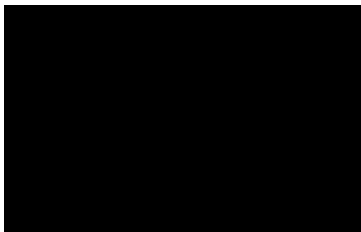
Chairman of Congregational Board:

Clerk to Congregational Board:

Church Treasurer:



### **Independent Examiner**



### **Bankers**

RBS

Hamilton (A) Branch

Palace Towers

Palace Grounds Retail Park

Hamilton

ML3 6AD

Bank of Scotland

39 Union Street

Larkhall

ML9 1DZ

## **Trustees' Annual Report Year ended 31 December 2023**

### **Structure, Governance and Management**

#### **Governing Document**

The local affairs of the congregation are governed by the Model Constitution of the Church of Scotland.

#### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals, who are believed to have the skills and commitment to contribute to the management affairs of the church, to become members of the Congregational Board. Board members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

#### **Organisational Structure**

The Congregational Board is chaired by the Chairman of the Board and meets at least six times a year. The Congregational Board is responsible for the temporal affairs within the church. The Kirk Session is moderated by the minister, or, with his/her written approval, by [REDACTED] (elder moderator approved by Presbytery). The Kirk Session, which meets at least six times a year, is responsible for spiritual affairs within the church. As we currently do not have a minister the Kirk Session meetings are moderated by our Interim Moderator, [REDACTED] who was appointed by Hamilton Presbytery. Hamilton Presbytery has now been replaced by the Presbytery of Forth Valley and Clydesdale.

#### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Public Sunday Worship is held at 11am. Evening services are normally held at the quarterly Communion Sundays, but have been suspended during the current vacancy. Additional services of worship are arranged as liturgically appropriate and in conjunction with arrangements suggested by the Larkhall Council of Churches.

## **Trustees' Annual Report (continued)**

### **Year ended 31 December 2023**

As a parish church, ordinances of religion (funerals, weddings) are made available to those who are not members of the congregation.

Chaplaincy support is offered to Glengowan Primary School and Larkhall Academy.

The church supports various congregational organisations catering for all age groups and a wide variety of activities ranging from the Guild to community outreach (Trinity Toddlers). A list of these organisations can be found in note 2 to the accounts.

The church also supports thriving Girls' Brigade and Boys' Brigade Companies, although these accounts do not include the financial affairs of these two organisations.

The church premises are made available to a variety of community organisations such as Alcoholics Anonymous.

The Clyde, Avon and Nethan Foodbank operates from the premises of Trinity Church.

The church buildings are used as a polling station for local and national elections.

Members of the congregation manage the Christian Aid collections in the town during Christian Aid week. Financial accounting for this takes place through the separate structures of the Larkhall Christian Aid Committee and Christian Aid Scotland.

The church premises are registered as emergency accommodation for the Larkhall house of the Cornerstone Project which offers residential accommodation for adults with multiple physical and learning disabilities.

### **Achievements and Performance**

Both Boys' and Girls' Brigade Companies are involved in the Duke of Edinburgh's Award scheme, and both offer a wide range of activities, in particular camping and week-end trips.

The church makes its premises available to community organisations and particular mention should be made of one of the most successful Alcoholics Anonymous groups in Lanarkshire, which the congregation continues to support pastorally.

The congregation's partnerships with Glengowan Primary School and Larkhall Academy have been affected by our vacancy and the disruption caused by the COVID pandemic. Discussions are being held with a view to the resumption of the successful morning programmes exploring the subjects of Advent, Christmas and Easter. These were offered annually to the primary school and tie in with the RMO obligations of their curriculum.

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2023**

The premises of the church are also made available for events and activities of the Machan Trust, the work of which is directed towards the welfare of young people in the town.

A successful venture in working with members of the wider parish community is a monthly midweek prayer service in one of the local sheltered housing complexes. This is attended by up to six infirm residents whose spiritual needs otherwise would not be served. This was strengthened by introducing communion services which have been deeply appreciated by the residents, who come from a variety of church backgrounds.


The Congregation entered into the National Stewardship Programme in 2015 and as a result of this the members of the Congregation made a commitment to increase their offerings. While this commitment has largely been maintained up to and including these accounts, there is some concern about a drop in monetary giving due to the uncertainties generated by the confusing picture of the future of the congregation which has been presented by Presbytery. The management of the future plans for the Church of Scotland in Larkhall has been poor, with potential detrimental financial consequences for the future.

The Congregation is committed to paying its Giving to Grow contribution in full, and this is paid by standing order in ten monthly instalments to the national church's account.

A business plan is in place towards a significant restoration project on the sanctuary roof, and a wider refurbishment of the premises. We are currently waiting for resolution of the Presbytery's Plan for Larkhall Churches in order to take forward our future planning for the church, but in the meantime monies raised by the congregation for the roof project has been spent on urgent roof repairs in order to make the building wind and watertight.

Several fundraising events have proven successful not only in financial terms but also in terms of bringing the church and wider community together in working and celebrating.

While such efforts are required to assist the church in its ongoing work, the congregation also gratefully records its indebtedness to the generations of those who laid secure and generous foundations on which to build. Over the decades and centuries, individual members of the congregation have done so, and among them were:



**Trustees' Annual Report (continued)**  
**Year ended 31 December 2023**

## **Financial Review**

The principal source of income was the offerings from members, given through the Weekly Freewill Offering scheme or by Gift Aid. Uncertainty over the church's future contributed to a concerning decline in offerings, which were about 19% lower than in 2022, although open plate collections increased by 38%.

In 2023 some of our funds were re-classified from unrestricted to restricted funds, following advice from Presbytery. This better reflects the way they are used, but it has led to some temporary issues when comparing the 2023 figures to those of 2022.

One grant was received, as detailed in Note 6. A VAT refund of £1285 (2022: £3266) was received under the Listed Places of Worship Scheme.

Funds from the sale of the manse in September 2018 are held on our behalf by the General Trustees (see Appendix).

## **Reserves Policy**

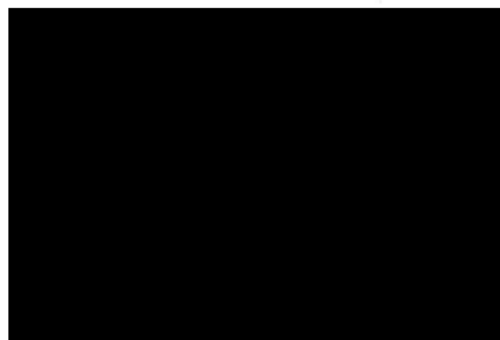
It is the trustees' policy to hold reserves of no less than four months' (2022: four months') expenditure including designated funds. £132,890 is invested with the General Trustees. All other monies, including designated funds, are held in accounts in the Royal Bank of Scotland, Hamilton and the Bank of Scotland, Larkhall. At the year end the church had a deficit of £2296 in unrestricted funds (2022: £69,406 surplus). The trustees have a number of strategies in place to address this deficit. The church also held £74,905 (2022: £1,753) of restricted funds and £8,122 (2022: £8,122) of endowment funds, which have been provided for the purposes specified in note 2.

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2023**

**Statement of Trustees' Responsibilities**

The members of the Congregational Board must prepare accounts which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The members of the Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the church at that time. These records are available to the Kirk Session and the Congregation on request. This must be done to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

**Approved by the Trustees and signed on their behalf,**



**Session Clerk**

**Clerk to the Congregational Board**

**Date:** 9th June 2024



**Trinity Parish Church of Scotland, Larkhall**

**SC008611**

**Report of the Independent Examiner to the Trustees of Trinity Parish Church of Scotland, Larkhall**

I report on the accounts of Trinity Parish Church of Scotland, Larkhall for the year ended 31 December 2023, which are set out on pages 11 to 18.

**Respective responsibilities of trustees and examiner**

The charity trustees consider that an independent examination is needed under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The charity trustees' responsibilities are set out on page 8. It is my responsibility to examine the accounts under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

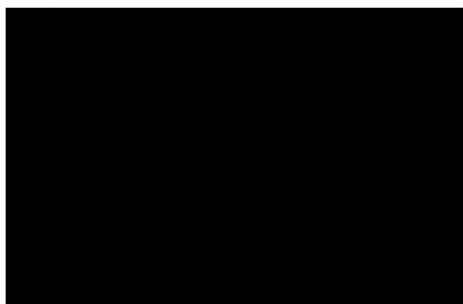
**Basis of independent examiner's statement**

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent examiner's statement**

In the course of my examination of the accounts for the year ended 31 December 2023, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect:
  - accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006.
  - the accounts do not accord with those records.
  - the accounts do not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date ..... 12 June 2024 .....

## **Accounting policies**

The principal accounting policies adopted in the preparation of these accounts are set out below. These policies have been consistently applied to both the years presented.

### (a) Basis of preparation

The accounts have been prepared on a cash basis (receipts and payments). A cash basis takes account only of income actually received and expenses actually paid in the financial year. It does not take account of debtors and creditors outstanding at the financial year-end.

### (b) Heritable properties

Heritable properties (for example, the church building, halls and manse) are not recorded in the accounts.

### (c) Fabric expenditure

Repairs and maintenance costs are charged to the Designated Fabric Fund.

Trinity Parish Church of Scotland,  
Larkhall  
Receipts & Payments Account  
Year Ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
	Note					
<b>Receipts</b>						
Donations	3	30216	30636	0	60852	60116
Legacies		0	0	0	0	0
Activities for generating funds		0	0	0	0	0
Bank and Deposit Interest		106	251	0	357	125
Grants Received		<u>0</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
<b>Sub total</b>		30322	31286	0	61609	60641
Rental of Premises (halls)		4425	0	0	4425	3370
Insurance Received		0	0	0	0	0
Other Receipts		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Receipts</b>		<u>34747</u>	<u>31286</u>	<u>0</u>	<u>66034</u>	<u>64011</u>
<b>Payments</b>	4					
Charitable Activities		<u>54075</u>	<u>10508</u>	<u>0</u>	<u>64583</u>	<u>68383</u>
<b>Excess of Receipts over Payments before Transfers</b>		-19327	20778	0	1451	-4372
<b>Transfers between funds</b>		<u>406</u>	<u>-406</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Excess of Receipts over Payments after Transfers</b>		<u>-18922</u>	<u>20373</u>	<u>0</u>	<u>1451</u>	<u>-4372</u>

Trinity Parish Church of Scotland,  
Larkhall  
Statement of Balances  
as at 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Opening Bank &amp; Cash Balances</b>		16626	54532	8122	79280	83652
Excess of Receipts over Payments		<u>-18922</u>	<u>20373</u>	<u>0</u>	<u>1451</u>	<u>-4372</u>
<b>Closing Bank &amp; Cash Balances</b>		-2296	74905	8122	80731	79280
<b>Investments</b>						
Treasury & War Stock		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Balances carried forward</b>		<u>-2296</u>	<u>74905</u>	<u>8122</u>	<u>80731</u>	<u>79280</u>
<b>Financial Assets</b>						
Tax Due on Gift Aid Donations					<u>4978</u>	<u>5647</u>

The accounts were approved by the Kirk Session and Congregational Board on 9<sup>th</sup> June 2024.

For and on behalf of the Kirk Session and Congregational Board



Session Clerk

Treasurer

Clerk to the Congregational Board

**Trinity Parish Church of Scotland, Larkhall**  
**Notes to the Accounts**

**1. Trustee remuneration and related party transactions**

██████████ who is a member of the Kirk Session, received £2350 (2022: £1725) for providing his services as organist. ██████████ whose parents ██████████ are members of the Congregational Board, received £0 (2022: £25) for providing his services as organist.

██████████ whose wife ██████████ is a member of the Kirk Session, received £75 (2021: £3698) for joinery services.

Except for the above matters, no trustee received any remuneration in respect of his or her role as a trustee and there were no other related party transactions.

**2. Movement in Funds**

	As at 01.01.23 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31.12.23 £
<b>Unrestricted Funds</b>					
<b>General Fund:</b>					
Congregational Fund	14402	34747	42026	-11563	-4439
<b>Congregational Designated Funds:</b>					
Fabric	0	0	385	385	0
Central Heating	0	0	0	0	0
Organ Fund	1308	0	0	0	1308
Organ Scholarship	800	0	0	0	800
Sanctuary Roof Fund	0	0	11584	11584	0
Funday Club	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35</u>
<b>Total Congregational</b>	<u>16545</u>	<u>34747</u>	<u>53994</u>	<u>406</u>	<u>-2296</u>
<b>Organisational Designated Funds:</b>					
Banner Group	81	0	81	0	0
Youth/School Fund	0	0	0	0	0
<b>Total Organisational</b>	<u>81</u>	<u>0</u>	<u>81</u>	<u>0</u>	<u>0</u>
<b>Total - Unrestricted</b>	<u>16626</u>	<u>34747</u>	<u>54075</u>	<u>406</u>	<u>-2296</u>

	<b>As at 01.01.23 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Transfers £</b>	<b>As at 31.12.23 £</b>
<b>Restricted Funds</b>					
Thomas Wright Bequest	412	0	0	0	412
Arkless Lockey	1340	0	0	0	1340
The Guild	1040	4568	2567	-1400	1641
Toddlers	580	853	1094	0	339
Foodbank	<u>51160</u>	<u>25866</u>	<u>6848</u>	<u>994</u>	<u>71172</u>
<b>Total Restricted</b>	<u>54532</u>	<u>31286</u>	<u>10508</u>	<u>-406</u>	<u>74905</u>
<b>Endowment Funds</b>					
Legacies	4228	0	0	0	4228
Alexander Baird Bequest	858	0	0	0	858
Nivison	3036	0	0	0	3036
<b>Total Endowment</b>	<u>8122</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8122</u>
<b>Total Funds</b>	<u>79280</u>	<u>66034</u>	<u>64583</u>	<u>0</u>	<u>80731</u>

## The purposes of the individual funds are:

### Unrestricted Funds

- **Congregational Fund:** This is used by the Congregational Board for all general everyday income and expenditure.
- **Fabric Fund:** The trustees have set aside the Fabric Fund for the maintenance of the church property. This is funded through designated Fabric Fund offerings and is used by the Congregational Board for fabric expenditure.
- **Central Heating Fund:** This fund is not currently used but was for boiler repairs and maintenance.
- **Organ Fund:** This is money set aside for organ repairs and maintenance.
- **Organ Scholarship Fund:** This money is set aside to be made available for suitably gifted individuals to be supported in receiving tuition for the playing of a pipe organ.
- **Sanctuary Roof Fund:** This was a fund for money raised to renew the sanctuary roof. In 2018 the Board decided to widen the scope of this fund to include other work to the church building.
- **Funday Club:** The Funday Club offers Christian education to the children of the church.
- **Organisation Funds:** These funds are controlled by the committees of the individual organisations, all of which operate under the oversight of the Kirk Session. The organisation funds cover the operational costs of each organisation, and the committees are responsible for raising the funds, and for maintaining accounting records. Organisations may disburse surplus funds by transfer to general congregational funds or to support other charities.

### Restricted Funds

- **Thomas Wright Bequest:** This fund is controlled by the Kirk Session and is used for aids to ministry.
- **Arkless Lockey Benevolent Fund:** This is used for the benefit of people in need in Larkhall.
- **Guild:** The guild meets regularly and supports the church financially.
- **Toddlers:** This club meets regularly in the hall and supports toddlers and their parents through play and social events.
- **Foodbank:** The Clyde, Avon and Nethan foodbank runs out of one of the church buildings, and is linked to the Trussell Trust.

### Girls' and Boys' Brigades Funds

Although the accounts of the Girls' and Boys' Brigades do not form part of this report, both Girls' and Boys' Brigades hold money in trust funds known as the David B. Glassford Legacies. Three trustees of the church act as trustees for these funds. With the agreement of the Congregational Board and the Trustees, the Girls Brigade transferred the balance of their Glassford fund (£6499.06) to their Company Account in 2023 to allow them to plan effectively for the closure of the church buildings. The Boys' Brigade still hold £7478.59 in their Glassford account.

### Endowment Funds

- **Legacies:** This fund holds money left to the church in legacies.
- **Alexander Baird Bequest:** This fund is intended for the poor of Larkhall.
- **Nivison Fund:** The interest from this fund is used for the benefit of the church and the church organisations.

### 3. Analysis of Donations

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
WFO Scheme (Non Gift Aid)	162	0	0	162	4874
Gift Aid Donations	20790	0	0	20790	20838
Tax Recovered on Gift Aid Donations	7198	0	0	7198	8165
Ordinary Offerings (Open Plate)	1470	0	0	1470	1067
Donations & Offerings to organisations	0	30636	0	30636	24793
Other Offerings, Donations etc.	<u>597</u>	<u>0</u>	<u>0</u>	<u>597</u>	<u>378</u>
<b>Total Donations</b>	<b><u>30216</u></b>	<b><u>30636</u></b>	<b><u>0</u></b>	<b><u>60852</u></b>	<b><u>60116</u></b>

### 4. Analysis of Payments

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
<b>Charitable Activities</b>					
Giving to Grow	13547	0	0	13547	11845
Presbytery Dues	871	0	0	871	776
Minister's Expenses	0	0	0	0	0
Pulpit Supply	2184	0	0	2184	1530
Other staffing costs	8267	0	0	8267	7225
Fabric Repairs and Maintenance	385	0	0	385	8353
Council Tax	0	0	0	0	0
Heat and Light	8462	0	0	8462	6496
Insurance	5588	0	0	5588	5054
Church Phone and Internet	317	0	0	317	282
Outreach	0	0	0	0	0
Printing, stationery and postage	730	0	0	730	644
Other funds & Organisations' expenses	11664	10508	0	22173	25012
Other Expenses	<u>2060</u>	<u>0</u>	<u>0</u>	<u>2060</u>	<u>1165</u>
<b>Total Expenses</b>	<b><u>54075</u></b>	<b><u>10508</u></b>	<b><u>0</u></b>	<b><u>64583</u></b>	<b><u>68383</u></b>



## **5 Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £30,135 (2022: £28,700) and the maximum stipend (in the fifth and subsequent years of service) was £37,032 (2022: £35,269).

## **6 Grants**

Grants totalling £400 (2022: £400) were received during the year ended 31 December 2023. South Lanarkshire Council awarded the Guild £400 for their trip. The grants received were for the benefit of the organisations or designated funds and not for the benefit of any particular individual.

## **7 Governance costs**

No remuneration was paid during the year ended 31 December 2023 (2022: £Nil) to the independent examiner in respect of the independent examination of the accounts. No expenses were incurred during the year ended 31 December 2023 (2022: £Nil) in relation to the preparation of the accounts and no legal costs (2022: £Nil) were incurred in connection with constitutional matters or the provision of advice to the trustees.

## **8 Collections for third parties**

The following amounts were collected for third parties and are included neither as receipts or payments in the accounts:

	<b>Amounts Received</b>	<b>Amounts Disbursed</b>
	<b>£</b>	<b>£</b>
Scottish Autism (special collections)	309	309
Christian Aid	<u>422</u>	<u>422</u>
<b>Total</b>	<u><b>731</b></u>	<u><b>731</b></u>

## APPENDIX

### FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

<b><u>CAPITAL ACCOUNT</u></b>	<b>2023 £</b>	<b>2022 £</b>
Credit Balances held at 31 December at cost	<b><u>125,457</u></b>	<b><u>125,457</u></b>
Market Value of Balances at 31 December	<b><u>125,457</u></b>	<b><u>125,457</u></b>

### **REVENUE ACCOUNT**

Credit Balance at 31 December	<b><u>7433*</u></b>	<b><u>2877</u></b>
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*Note	
Brought forward 01.01.2023	2877
Interest	4681
Charges	-125
Carried forward 12.12.2023	7433